

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Wa-Nee Community Schools (2285)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$19,944	\$9,390	\$31,152	n/a	56%	232%
	11100 Regular Programs; Elementary	\$3,850,715	\$4,483,113	\$4,713,105	\$5,164,634	34%	15%	10%
	11200 Regular Programs; Middle/Junior High	\$1,026,451	\$2,125,939	\$2,308,420	\$2,438,297	138%	15%	6%
	11300 Regular Programs; High School	\$1,810,421	\$2,407,246	\$2,463,534	\$2,847,061	57%	18%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$75,077	\$149,152	\$41,143	n/a	-45%	-72%
	11420 Vocational Education; Agriculture B	\$25,549	\$40,515	\$42,715	\$46,080	80%	14%	8%
	11450 Vocational Education; Consumer and Homemaking	\$87,926	\$93,225	\$65,753	\$69,740	-21%	-25%	6%
	11510 Vocational Education; Cooperative Education	\$0	\$875	\$0	\$26,395	n/a	> 500%	n/a
	11590 Other Vocational Education Programs	\$2,148	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$59,543	\$61,032	\$67,295	n/a	13%	10%
	12100 2007 Account Code - Gifted and Talented	\$45,540	\$18,125	\$14,072	\$3,688	-92%	-80%	-74%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$25,990	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$81,072	\$571,426	\$545,326	\$647,126	> 500%	13%	19%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$49	\$0	n/a	n/a	-100%
	12350 Physical Impairment; Homebound	\$897	\$1,437	\$9,485	\$17,770	> 500%	> 500%	87%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$52,533	\$505,093	\$489,179	\$499,868	> 500%	-1%	2%
	12510 Culturally Different; Communication Disorders	\$0	\$21,506	\$10,724	\$30,295	n/a	41%	182%
	12520 Culturally Different; Compensatory	\$9,628	\$0	\$0	\$0	-100%	n/a	n/a
	12610 Learning Disability	\$261,570	\$300,636	\$348,673	\$313,596	20%	4%	-10%
	12710 Equal Opportunity At Risk	\$120,312	\$64,118	\$61,493	\$71,007	-41%	11%	15%
	12900 Other Special Programs	\$9,941	\$30,306	\$56,177	\$30,332	205%	0%	-46%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$13,307	\$9,694	\$9,509	\$5,483	-59%	-43%	-42%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$0	\$4,753	n/a	n/a	n/a
	14100 Summer School Programs; Elementary	\$50,425	\$1,848	\$3,285	\$22,822	-55%	> 500%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$4,153	\$0	\$10	\$0	-100%	n/a	-100%
	14300 Summer School Programs; High School	\$75,200	\$81,632	\$83,946	\$46,896	-38%	-43%	-44%
	16100 Remediation Testing	\$31,371	\$17,943	\$38,490	\$14,606	-53%	-19%	-62%
	16200 Preventive Remediation	\$70,572	\$24,804	\$21,217	\$76,792	9%	210%	262%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$23,634	\$2,764	\$10,365	\$7,930	-66%	187%	-23%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$89,776	\$142,890	\$92,459	\$147,659	64%	3%	60%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$572,040	\$843,860	\$1,153,697	\$984,214	72%	17%	-15%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$39,848	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$702	n/a	n/a	n/a
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$47,408	\$61,058	\$1,232	\$658	-99%	-99%	-47%
	22210 Library/Media Services; Service Area Direction	\$185,437	\$258,328	\$239,708	\$206,813	12%	-20%	-14%
	22220 Library/Media Services; School Library	\$21,517	\$22,479	\$29,157	\$28,452	32%	27%	-2%
	22230 Library/Media Services; Audiovisual	\$9,185	\$7,371	\$7,925	\$8,802	-4%	19%	11%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$102,601	\$87,769	\$77,831	\$25,514	-75%	-71%	-67%
	24100 Office of The Principal	\$599,585	\$819,441	\$828,183	\$985,330	64%	20%	19%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$149,444	\$232,075	\$116,848	\$218,390	46%	-6%	87%
	26497 2007 Account Code - Teachers Retirement Fund	\$352,534	\$628,646	\$680,502	\$248,263	-30%	-61%	-64%
Student Academic Achievement Total		\$9,822,738	\$14,060,726	\$14,742,643	\$15,405,549	57%	10%	4%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$1,935	\$6,078	\$87,932	\$3,072	59%	-49%	-97%
	21130 Attendance and Social Work Services; Social Work Services	\$8,846	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$289,289	\$424,408	\$496,203	\$570,360	97%	34%	15%
	21230 Guidance Services; Appraisal Services	\$693	\$0	\$725	\$0	-100%	n/a	-100%
	21240 Guidance Services; Information Services	\$38,765	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$81,766	\$141,123	\$139,000	\$149,047	82%	6%	7%
	21890 Special Education Administration; Other Special Education Administration	\$57,690	\$79,883	\$74,958	\$82,822	44%	4%	10%
	22110 Improvement of Instruction; Service Area Direction	\$89,411	\$120,760	\$123,140	\$162,998	82%	35%	32%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$47,985	\$104,954	\$120,582	\$129,038	169%	23%	7%
	22130 Improvement of Instruction; Instructional Staff Training	\$14,793	\$40,536	\$49,218	\$14,828	0%	-63%	-70%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$751	\$6,480	\$2,879	\$2,244	199%	-65%	-22%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$1,030	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Wa-Nee Community Schools (2285)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$30,319	\$42,402	\$42,337	\$35,053	16%	-17%	-17%
	23210 Executive Administration; Office of The Superintendent	\$138,215	\$162,375	\$171,708	\$205,892	49%	27%	20%
	23220 Executive Administration; Community Relations	\$3,102	\$4,882	\$5,889	\$3,596	16%	-26%	-39%
	25720 Personnel Services; Recruitment and Placement	\$21	\$0	\$0	\$0	-100%	n/a	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$4,750	\$0	\$0	\$5,109	8%	n/a	n/a
	25750 Personnel Services; Health Services	\$5,950	\$8,106	\$8,029	\$6,461	9%	-20%	-20%
Student Instructional Support Total		\$814,279	\$1,141,986	\$1,322,599	\$1,371,549	68%	20%	4%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$9,574	\$48,156	\$39,357	\$76,769	> 500%	59%	95%
	23160 Board of Education; Promotion Expenses	\$1,760	\$2,185	\$2,521	\$1,454	-17%	-33%	-42%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,588	\$11,801	\$883	\$1,121	-29%	-90%	27%
	25110 Fiscal Services; Office of The Business Manager	\$33,938	\$79,479	\$82,731	\$104,363	208%	31%	26%
	25120 Fiscal Services; Service Area Direction	\$20,225	\$40,866	\$38,904	\$18,026	-11%	-56%	-54%
	25150 Fiscal Services; Payroll Services	\$15,384	\$21,028	\$27,850	\$31,368	104%	49%	13%
	25160 Fiscal Services; Financial Accounting	\$563	\$383	\$1,295	\$27,739	> 500%	> 500%	> 500%
	25170 Fiscal Services; Internal Auditing	\$0	\$2,375	\$0	\$0	n/a	-100%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$4,030	\$8,187	\$2,337	\$9,100	126%	11%	289%
	25192 Other Fiscal Services; Petty Cash	\$250	\$250	\$250	\$250	0%	0%	0%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$351	\$316	\$4,184	n/a	> 500%	> 500%
	25196 Other Fiscal Services; Cash Change	\$550	\$900	\$0	\$0	-100%	-100%	n/a
	25300 Printing, Publishing, and Duplicating Services	\$9,921	\$5,032	\$4,937	\$3,950	-60%	-22%	-20%
	25910 Judgments	\$0	\$0	\$0	\$4,271	n/a	n/a	n/a
	25950 Other Assessments	\$69	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$10,882	\$18,055	\$40,473	\$11,962	10%	-34%	-70%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,141,524	\$1,703,255	\$1,834,035	\$1,884,767	65%	11%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$24,108	\$46,140	\$46,044	\$52,304	117%	13%	14%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$248,360	\$396,422	\$435,164	\$461,809	86%	16%	6%
	26499 2007 Account Code - Other	\$1,440	\$14,615	\$13,874	\$14,422	> 500%	-1%	4%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$20,784	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$480	\$800	\$1,280	\$1,440	200%	80%	13%
	26700 Operation and Maintenance of Plant Services; Insurance	\$64,961	\$180,667	\$158,804	\$153,040	136%	-15%	-4%
	27010 Student Transportation; Service Area Direction	\$81,901	\$91,854	\$109,226	\$85,754	5%	-7%	-21%
	27100 Student Transportation; Vehicle Operation	\$403,383	\$625,225	\$662,715	\$818,328	103%	31%	23%
	27200 Student Transportation; Monitoring Services	\$67,237	\$109,339	\$100,168	\$100,256	49%	-8%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$240,168	\$349,364	\$372,728	\$458,075	91%	31%	23%
	27400 Student Transportation; Purchase of School Buses	\$158,274	\$493,138	\$282,716	\$236,847	50%	-52%	-16%
	27500 Student Transportation; Insurance on Buses	\$26,544	\$13,444	\$5,550	\$11,623	-56%	-14%	109%
	27700 Student Transportation; Contracted Transportation Services	\$10,785	\$1,000	\$1,000	\$1,000	-91%	0%	0%
	27900 Student Transportation; Other Student Transportation Services	\$10,359	\$6,468	\$17,654	\$4,204	-59%	-35%	-76%
	27910 Student Transportation; Bus Driver Training	\$2,193	\$1,254	\$1,088	\$95	-96%	-92%	-91%
	31100 Food Services Operations; Service Area Direction	\$33,601	\$44,114	\$45,349	\$61,870	84%	40%	36%
	31200 Food Services Operations; Food Preparation and Dispensing	\$273,413	\$391,975	\$409,537	\$535,690	96%	37%	31%
	31400 Food Services Operations; Food Purchases	\$362,158	\$462,205	\$501,121	\$521,521	44%	13%	4%
	31900 Other Food Services	\$16,536	\$19,963	\$22,066	\$19,249	16%	-4%	-13%
	33100 Community Service Operations; Direction of Community Services	\$800	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$37,144	\$12,446	\$13,824	\$17,639	-53%	42%	28%
	33300 Civic Services	\$1,700	\$1,700	\$1,700	\$1,700	0%	0%	0%
	33400 Athletic Coaches	\$187,872	\$229,050	\$216,549	\$251,016	34%	10%	16%
	33910 High School Band Uniforms	\$0	\$489	\$0	\$0	n/a	-100%	n/a
	33930 Latch Key Kid Program	\$16,937	\$16,857	\$17,380	\$14,864	-12%	-12%	-14%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$3,278	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$205,874	\$255,418	\$345,941	\$226,458	10%	-11%	-35%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$51,880	\$35,404	\$49,176	\$153,369	196%	333%	212%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$1,000	\$1,500	\$2,000	n/a	100%	33%
Overhead and Operational Total		\$3,799,148	\$5,742,653	\$5,908,042	\$6,387,175	68%	11%	8%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Wa-Nee Community Schools (2285)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$0	\$410,840	\$322,576	\$0	n/a	-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$3,300	\$0	\$581,165	n/a	> 500%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$2,701	\$232,500	\$34,051	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$3,448	\$261,312	n/a	n/a	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$350,000	\$316,529	\$141,529	n/a	-60%	-55%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$4,600	\$8,700	\$17,345	n/a	277%	99%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$2,210	\$19,195	\$0	n/a	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$115,526	\$500,258	\$284,133	\$564,862	389%	13%	99%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$85,881	\$151,018	\$29,327	\$50,359	-41%	-67%	72%
	51100 Debt Services; Principal on Debt; Bonds	\$75,000	\$445,000	\$330,000	\$350,000	367%	-21%	6%
	52100 Debt Services; Interest on Debt; Bonds	\$91,755	\$178,955	\$157,034	\$137,361	50%	-23%	-13%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,140,031	\$4,794,764	\$5,225,500	\$5,635,881	79%	18%	8%
	54200 2007 Account Code - Common School Fund	\$101,281	\$29,915	\$28,519	\$13,736	-86%	-54%	-52%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$11,640	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$1,746	n/a	n/a	n/a
Nonoperational Total		\$3,612,176	\$7,103,361	\$6,759,012	\$7,766,936	115%	9%	15%
prorated								
	26491 2007 Account Code - PERF	\$194,241	\$224,659	\$250,387	\$111,401	-43%	-50%	-56%
	26492 2007 Account Code - Social Security	\$805,581	\$1,097,130	\$1,160,518	\$451,227	-44%	-59%	-61%
	26493 2007 Account Code - Workmen's Compensation	\$29,489	\$116,399	\$93,705	\$65,601	122%	-44%	-30%
	26494 2007 Account Code - Group Insurance	\$1,311,167	\$3,771,972	\$3,871,053	\$1,863,186	42%	-51%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$2,109	\$2,507	\$8,774	\$5,220	148%	108%	-41%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$122,064	\$111,005	\$94,243	\$50,768	-58%	-54%	-46%
prorated Total		\$2,464,652	\$5,323,672	\$5,478,681	\$2,547,404	3%	-52%	-54%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$0	\$2,191	\$6,922	\$0	n/a	-100%	-100%
Not Categorized Total		\$0	\$2,191	\$6,922	\$0	n/a	-100%	-100%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$11,651,206	\$17,981,343	\$18,737,235	\$17,150,554	47%	-5%	-8%	56.8%	53.9%	54.8%	51.2%
Student Instructional Support	\$969,844	\$1,469,755	\$1,670,208	\$1,555,398	60%	6%	-7%	4.7%	4.4%	4.9%	4.6%
Overhead and Operational	\$4,279,768	\$6,817,940	\$7,044,522	\$7,005,725	64%	3%	-1%	20.9%	20.4%	20.6%	20.9%
Nonoperational	\$3,612,176	\$7,103,361	\$6,759,012	\$7,766,936	115%	9%	15%	17.6%	21.3%	19.8%	23.2%
Not Categorized	\$0	\$2,191	\$6,922	\$0	n/a	-100%	-100%				
Grand Total	\$20,512,993	\$33,374,589	\$34,217,898	\$33,478,612	63%	0%	-2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	61.5%	58.3%	59.6%	55.9%